

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re:

Chapter 13  
Case No. 19-23443-shl

RICHARD GOLDBERG,

Debtor.

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RICHARD GOLDBERG,

Plaintiff,

Adv. Pro. No. -shl

-against-

**ADVERSARY  
COMPLAINT**

UNITED STATES OF AMERICA  
DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE,

Defendant.

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Plaintiff, RICHARD GOLDBERG, by his attorney, Robert S. Lewis, Esq.,  
complains of the Defendant, United States of America, Department of the Treasury,  
Internal Revenue Service ("Internal Revenue Service") and alleges as follows:

**JURISDICTION AND BACKGROUND**

1. This is an action brought, pursuant to §523(a)(1) of Title 11 of the United  
State Code (the "Code"), to discharge certain tax liabilities including the penalties and  
interest thereon owed by the Debtor to the Internal Revenue Service for personal income  
taxes due and owing for tax years 2010, 2011, 2012, 2013, 2014, 2015, 2016, and 2017.

2. This is a core proceeding over which this Court has jurisdiction to hear  
this Complaint pursuant to 28 U.S.C. §1334 and 28 U.S.C. §157(2)(I) and 28 U.S.C.  
§157(2)(J). Venue of this proceeding is proper pursuant to 28 U.S.C. §1409(a).

**PARTIES**

3. The Debtor is an individual who filed a voluntary petition for relief pursuant to Chapter 13 of the Code in the Southern District of New York on August 9, 2019, under Case No. 19-23443.

4. Debtor has an address at 215 Union Avenue Peekskill, New York.

5. Defendant is a citizen the United States of America.

#### **FIRST CAUSE OF ACTION**

6. Debtor was assessed personal income taxes by the Internal Revenue Service for calendar year 2010, which together with interest total approximately \$528.86.

7. Debtor was assessed personal income taxes by the Internal Revenue Service for calendar year 2011, which together with interest total approximately \$80.03.

8. Debtor was assessed personal income taxes by the Internal Revenue Service for calendar year 2012, which together with interest total approximately \$849.30.

9. Debtor was assessed personal income taxes by the Internal Revenue Service for calendar year 2013, which together with interest total approximately \$746.05.

10. Debtor was assessed personal income taxes by the Internal Revenue Service for calendar year 2014, which together with interest total approximately \$913.09.

11. Debtor was assessed personal income taxes by the Internal Revenue Service for calendar year 2015, which together with interest total approximately \$880.26.

12. Debtor was assessed personal income taxes by the Internal Revenue Service for calendar year 2016, which together with interest total approximately \$88.45.

13. Debtor was assessed personal income taxes by the Internal Revenue Service for calendar year 2017, which together with interest total approximately \$13.60.

14. The due date for filing the aforementioned tax returns is at least three years prior to the filing of the Chapter 13 Bankruptcy Petition.

10. The aforementioned tax returns were duly filed at least three years ago, prior to the filing of the Debtor's Chapter 13 Bankruptcy Petition.

11. The tax assessments for the above-referenced taxes are at least 240 days old.

12. The aforementioned tax returns were not fraudulent.

13. Debtor is not guilty of tax evasion.

14. None of the foregoing taxes qualify either as a priority claim or as a claim specifically excepted from discharge (§507(a)(8)(A)(i)).

**WHEREFORE**, the Debtor/Plaintiff respectfully requests entry of judgment as follows:

- a. Discharging any and all tax liability, including penalties and interest, owed by the Plaintiff to the Internal Revenue Service for the tax years of 2010, 2011, 2012, 2013, 2014, 2015, 2016, and 2017; and
- b. For such other and further relief as this Court deems just and proper.

Dated: Nyack, New York  
February 8, 2021

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